

Special Accounts Management Strategy Implementation Work Plan

Strategy Priority	Activity	Office	Due Date	May 2012 Update	January 2013 Update
Coordination & Transparency	Determine OSRTI, OSRE, and OCFO Roles in Managing Special Account Intranet and Internet Information	OSRE OSRTI OCFO	Ongoing	OSRE and OSRTI updated information on the EPA Special Accounts web page in March 2012. Both offices agreed that OSRE would continue to host the page. The page will need to be reviewed and updated at least annually to update special account summary data that is now available. OSRTI will place Special Accounts as a topic under the Quick Finder section of its Superfund home page at www.epa.gov/superfund .	Placing Special Accounts as a topic under the Quick Finder section is on hold pending completion of a restructuring of the Superfund page.
	Report Special Account Financial and Planning Data Publicly	OSRTI OSRE OCFO Lead Regions	1st Monday in February each year	SA financial and planning information was reported in EPA's FY 2013 Annual Performance Plan and Congressional Justification on February 13, 2012.	SA financial and planning information will be reported in EPA's FY 2014 Annual Performance Plan and Congressional Justification to be released during February 2013.
	Senior Management Committee Semi-annual Meetings	OSRTI OSRE OCFO Lead Regions	Ongoing	Committee met January 12, 2012 for their semi-annual meeting.	Committee met on June 6, 2012 for their semi-annual meeting.
				Committee is scheduled to meet June 5, 2012 for their semi-annual meeting.	Committee is scheduled to meet January 30, 2013 for their semi-annual meeting.
	Headquarters Review of Regional Reclassification and Closeout Memos	OSRTI OSRE Regions	As memos are received	OSRTI and OSRE have reviewed 24 accounts for reclassification, transfer to the Trust Fund, and/or account closure action in FY 2012. Regions have identified as a concern the inability to currently recertify funds and as a result may not proceed with reclassifications until recertifications are able to be processed in the Compass environment.	OSRTI and OSRE reviewed 115 accounts with a reclassification, transfer to the Trust Fund and/or closure action in FY 2012. Of these, 65 were email notifications for actions less than \$200k. Staff is currently reviewing a sample of email notifications and will notify regions where notifications were not in compliance with guidance.
	Respond to External Inquiries	OSRTI OSRE OCFO Regions	As inquiries occur	GAO's final report, Status of EPA's Efforts to Improve Its Management and Oversight of Special Accounts, was issued January 18, 2012 to Senator Inhofe and made available to the public on February 17, 2012. EPA did not provide a response to the final report because it did not include any recommendations for EPA to implement.	OSRTI continued to respond to questions from the HAC Surveys and Investigations Staff pertaining to the inquiry into special accounts. On June 14, 2012, OSRTI, OSRE, OB, OFS, and OCIR participated on a conference call with HAC SIS staff on special account reclassifications. Two Regions participated in conference calls with representatives of HAC SIS staff and OSRTI to provide detailed information on work planning for special accounts at two Superfund sites.
				The Surveys and Investigations Staff of the House Appropriations Committee initiated an inquiry into special accounts on February 13, 2012. OSRTI, OSRE, OB, and OCIR met with staff on March 27, 2012. On April 10, 2012, OSRTI provided, through OCIR, special account and Superfund site data requested by HAC SIS staff. OSRTI, in coordination with the other offices, has responded to questions from HAC SIS staff subsequent to providing the data requested.	The FY 2013 House Report (June 22, 2012) accompanying EPA's FY 2013 appropriations mark-up directs EPA to submit a report to the Committee on Appropriations within 120 days of enactment of the Act on the practical and legal implications of re-prioritizing funds planned for future year activities (such as five year reviews) to cleanup activities addressing human health and environmental concerns in the near-term. The report should evaluate alternative uses for these funds, including short-term activities to reduce or eliminate human exposures and groundwater migration. SASMC staff are currently developing a report in response to this requirement.
				OSRTI, OSRE, and OCFO prepared a response to a letter from Senator Inhofe received February 10, 2012 regarding the unobligated balance in the Superfund Trust Fund, and specifically EPA's plans to obligate special account money. OSWER's AA provided a response to Senator Inhofe on March 19, 2012.	
				OSRTI responded to questions from House Energy and Commerce staff about if remedial action construction projects would be started at sites with special accounts and if there is a publicly available list of sites with special accounts, including site cleanup status and available balance information.	
				OSRTI, OSRE, and OCFO met with the Office of Management and Budget (OMB) to discuss the recapture of special account funds that are no longer needed for site-specific work and account closures, including the trend over time for special account reclassifications and closures and recent efforts focused on these activities.	
	Update Special Account Management Strategy	OSRTI OSRE OCFO Regions	January 2013	An updated Management Strategy for 2013-2014 will be issued early calendar year 2013. SASMC staff have developed a draft Special Accounts Communications Strategy to be discussed by the SASMC at the June 2012 meeting.	An updated Management Strategy is under review for issuance in early calendar year 2013. The SASMC discussed the draft Special Accounts Communications Strategy at the June 2012 meeting and requested development of fact sheets and Frequently Asked Questions for the special accounts internet site.
	Report on Annual Activities of the SASMC	OSRTI	Annually	OSRTI issued on March 5, 2012 a report to EPA senior managers on the activities of the SASMC in 2011, as required by the charter establishing the SASMC.	OSRTI will report by March 31, 2013 to EPA senior managers on the activities of the SASMC in calendar year 2012.

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SA Use & Planning Efforts	Maintain CERCLIS Special Account Management Screens	OSRTI OSRE	Ongoing	The Instruction Guide for the CERCLIS Special Account Management Screen was updated March 5, 2012 to update the schedule for special accounts work planning and mid-year reviews, areas of review by Headquarters offices, and document that special account information is updated nightly in CERCLIS rather than monthly.	The Instruction Guide for the CERCLIS Special Account Management Screen was updated September 17, 2012 to update the schedule for special accounts work planning areas of review by Headquarters offices, and to reflect the migration by the Agency from IFMS to the Compass Financial System.
				OSRTI has organized a workgroup of regional special account contacts to develop special account planning capabilities in the Superfund Enterprise Management System (SEMS), which is scheduled to replace CERCLIS for Superfund site and financial planning purposes. A kick-off meeting was held April 25, 2012, and requirements for the special accounts portion of SEMS are to be completed by September 2012.	The workgroup of regional special account contacts to develop special account planning capabilities in the Superfund Enterprise Management System (SEMS) met during April and May 2012 and completed requirements for the special accounts portion of SEMS on June 27, 2012.
	Update CERCLIS Special Account Planning Data	Regions	At least twice a year	Regions entered mid-year special account planning data March 8 - March 29, 2012. Several issues with a recent update to Compass were identified as regions updated plans for using their available balances, which are now resolved. Mid-year calls with Regions 1-4, 8, and 10 took place between May 1st and May 10th. Regions 5-7 and 9 elected to provide written responses to questions in lieu of a conference call with Headquarters.	Regions entered FY 2013 work planning data October 1 to October 19, 2012. Work planning calls with Regions 1, 4, and 8 took place between December 5 and December 19. Regions 2, 3, 5, 6, 7, 9, and 10 elected to provide written responses to questions in lieu of a conference call with Headquarters.
	Exploring Special Account Uses	OSRTI OSRE OCFO Regions	As issues arise	OGC provided a final opinion to OCFO on April 27, 2012 on the use of special accounts for RCRA correction actions to follow-up from the SASMC's January 2012 meeting and discussion on this topic. The SASMC will discuss implementation of what is discussed in OGC's memo at their June 2012 meeting.	The SASMC discussed the use of special accounts for RCRA corrective actions at their June 2012 meeting. A memorandum providing guidance on the use of special accounts for CERCLIS and RCRA corrective actions at CERLIS and RCRA sites was issued by the Committee on December 21, 2012.
				<p>Exemption 5 - Attorney-Client Privilege</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>OCFO and OSRE met with OGC in February 2012 to discuss the placement of indirect costs collected pursuant to settlement agreements in special accounts. As a result of these discussions, language was added to RMDS Chapter 15 clarifying that indirect costs collected as part of settlement agreements may be retained in special accounts.</p>	<p>Exemption 5 - Attorney-Client Privilege</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>

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Monitoring SAs	Develop and Review Standard Special Accounts Planning and Use Reports	OSRTI OSRE OCFO Regions	Ongoing	ReportLink reports were developed in March 2012 to pull only those accounts identified by OSRTI and OSRE as a priority for review during work planning and mid-year reviews in an effort to streamline the review process. A report was also developed for special account plans at sites that achieved construction completion 15 years ago or more.	
				The status of planned reclassifications, transfers to the Trust Fund, and account closures in FY 2012 were provided to the SASMC and Superfund Division Directors on February 15, 2012 and May 17, 2012, as well as a national summary of special accounts and a summary of planned uses for accounts with more than \$10M available.	The status of planned reclassifications, transfers to the Trust Fund, and account closures in FY 2012 were provided to the SASMC and Superfund Division Directors on September 26, 2012 and January 16, 2013, as well as a national summary of special accounts and a summary of planned uses for accounts with more than \$10M available.
				OSRTI will request through the EPA Call Center development of the following reports in the CBOR environment: 1) special accounts with \$0 obligated or disbursed in the past 5 years, and 2) report of Superfund sites with unliquidated obligations of appropriated funds that also have a special account associated with the site. OSRTI has yet to request development of these reports in light of other more pressing issues that need to be resolved in association with Compass.	OSRTI has requested through the EPA call center development of the following reports in the CBOR environment: 1) special accounts with \$0 obligated or disbursed in the past 5 years, and 2) report of Superfund sites with unliquidated obligations of appropriated funds that also have a special account associated with the site.
	Develop and Implement Special Accounts Data Monitoring Plan	OSRTI OSRE	Ongoing	The Special Accounts Data Monitoring Plan was updated and issued as an attachment to the memorandum, "Effective Utilization of Special Accounts," on April 2, 2012.	OSRTI and OSRE reviewed FY 2013 work planning data consistent with the checklist developed to document Headquarters review of planning data.
				OSRTI and OSRE reviewed FY 2012 mid-year planning data consistent with the checklist developed to document Headquarters review of special account planning data.	
	Conduct Special Accounts Work Planning and Mid-Year Reviews	OSRTI OSRE Regions	Twice a year	FY 2012 mid-year data was updated by the regions March 8 - March 29th. Regional follow-up from OSRTI and OSRE review of that data was completed by May 11, 2012.	FY 2013 work planning discussions were conducted December 5 to 19, 2012.
				OSRTI and OSRE provided an analysis of the FY 2012 mid-year data to the SASMC for the June 2012 meeting.	OSRTI and OSRE will provide an analysis of the work planning data to the SASMC for the January 2013 meeting.
	Regularly Analyzing the "Oldest Accounts"	OSRTI OSRE	At least twice a year	OSRTI and OSRE analyzed the plans for using funds in the 196 open accounts that are 10 years old or more as part of FY 2012 mid-years.	OSRTI and OSRE analyzed the plans for using funds in the 197 open accounts that are 10 years old or more as part of FY 2013 work planning.
	Develop Controls to Monitor Negative Available Balances	OCFO	9/30/2010	Quarterly reviews of negative balances in special accounts were not completed in the first half of FY 2012 due to the need to resolve issues associated with the transition to Compass. OFS started with a 2nd quarter review in May 2012 and will continue conducting quarterly reviews of negative balances in special accounts through the second half of FY 2012.	OFS conducted reviews of negative balances in special accounts and notified regions September 2012 of steps required to correct the negative balances. OFS is continuing to conduct quarterly reviews and will be sending the 1st quarter review in January 2013.
	Reevaluate \$88.4 Million Held for Potential Future Use	OSRTI OSRE	At least twice a year	OSRTI and OSRE reviewed these accounts as part of FY 2012 mid-years and found their planned use of funds is consistent with the 2010 SA Planning and Use Guidance.	OSRTI and OSRE reviewed these accounts as part of FY 2013 work planning and found their planned use of funds is consistent with the 2010 SA Planning and Use Guidance.
	New Financial System	OCFO OSRTI Lead Regions	10/1/12	OCFO is developing a Superfund reporting tool to consolidate all Superfund financial information in one data universe, to be completed by the end of FY 2012. Inclusion of special account information is Phase 3 of this effort.	OCFO is continuing to develop a Superfund reporting tool (titled the Superfund Consolidated Data Source - SFCDS) to consolidate all Superfund financial information in one data universe. The SFCDS is undergoing beta testing and is not yet ready to report on special account information.

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Regional Support, Guidance & Training	Special Accounts Training	OSRTI OSRE OCFO Regions	Ongoing	<p>The Superfund Virtual Conference, to be held May 22-24, 2012, includes the following topics specific to special accounts: 1) Special Account Reporting, and 2) Use of Special Account Funds for ATSDR activities and RCRA corrective actions. OFS and OSRE are presenters at the conference.</p> <p>The Superfund Information Management Coordinator/Budget Coordinator (IMC/BC) meeting will be held Fall 2012. An update on recent special account activities and initiatives may be included on this agenda, particularly efforts to increase utilization of available special account funds.</p>	The 2013 Superfund Virtual and Interactive Conference is scheduled to be held May 21-23, 2013 and is currently soliciting potential topics.
	Identify and Prioritize Additional Guidance or Reference Documents for Completion or Development	OSRTI OSRE OCFO Regions	Ongoing	Documents issued in FY 2012 include 1) Effective Utilization of Special Accounts (4/2/12), 2) Annual Report to EPA Senior Managers on Activities of the SASMC (3/5/12), and 3) Use of Special Account Funds to Facilitate Work Settlements with Potentially Responsible Parties and to Expedite the Cleanup of Superfund Sites (1/26/12). The Financial Management of Special Accounts (RMDS Chapter 15) is undergoing clearance through EPA's directives process. A draft fact sheet on managing deposits into special accounts has been developed and was sent for regional review and comment on 5/14/12. SASMC staff have developed a draft Special Accounts Communication Strategy to be discussed by the SASMC at the June 2012 meeting.	The SASMC discussed the draft Special Accounts Communications Strategy at the June 2012 meeting. The Committee requested staff develop fact sheets and Frequently Asked Questions for the public and external audiences. A memorandum providing guidance on the use of special accounts for CERCLIS and RCRA corrective actions at CERCLIS and RCRA sites was issued by the Committee on December 21, 2012. The Financial Management of Special Accounts (RMDS Chapter 15) is undergoing clearance through EPA's directives process and is anticipated to be released in the 2nd quarter of FY 2013.